

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**Re: D.I. 1962, 2070**

**CERTIFICATION OF COUNSEL REGARDING ORDER (I) SETTING A BAR DATE  
FOR FILING PROOFS OF CLAIMS FOR PRE-CLOSING ADMINISTRATIVE  
EXPENSE CLAIMS AGAINST DEBTORS, (II) ESTABLISHING PRE-CLOSING  
ADMINISTRATIVE EXPENSE CLAIM PROCEDURES, AND (III) GRANTING  
RELATED RELIEF, INCLUDING NOTICE AND FILING PROCEDURES**

The undersigned counsel to the above-captioned debtors and debtors in possession (the “**Debtors**”) hereby certify as follows:

1. On February 7, 2025, the Debtors filed the *Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 1962] (the “**Procedures Motion**”) with the United States Bankruptcy Court for the District of Delaware (the “**Court**”). Attached as Exhibit A to the Procedures Motion was a proposed form of order granting the relief requested therein (the “**Proposed Order**”).

---

<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.



2. On February 19, 2025, Shandong Taipeng Intelligent Household Products Co., filed the *Objection of Shandong Taipeng Intelligent Household Products Co., to Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 2012].

3. On February 19, 2025, Prestige Patio Co., Ltd. filed the *Opposition to Debtor's Motion for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures to the Debtors Motion and in Further Support of Prestige Patio's Motion for Allowance and Payment of Administrative Expense Claim* [D.I. 2013].

4. On February 19, 2025, Dell Financial Services, L.L.C. filed the *Limited Objection of Dell Financial Services, L.L.C. to Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 2014].

5. On February 19, 2025, Parfums de Couer filed the *Limited Objection and Reservation of Rights of Parfums de Coeur Regarding Debtors' Motion Regarding Administrative Expense Claims Procedures* [D.I. 2018].

6. On February 19, 2025, RESPAWN, LLC filed the *Joinder of RESPAWN to Prestige Patio's Opposition to Debtor's Motion for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II)*



*Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures to the Debtors Motion and in Further Support of Prestige Patio's Motion for Allowance and Payment of Administrative Expense Claim [D.I. 2020].*

7. On February 19, 2025, East West Import Export, filed the *Objection to East West Import Export, Inc. to Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures [D.I. 2021].*

8. On February 19, 2025, Giftree Crafts Company Limited (“**Giftree**”) filed *Creditor Giftree Crafts Company Limited's Objection to the Debtors' Motion for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures [D.I. 2023]* (the “**Giftree Objection**”).

9. On February 20, 2025, Popcorn Alley, Inc. d/b/a Stonehedge Farms filed the *Joinder and Reservation of Rights of Popcorn Alley, Inc. d/b/a Stonehedge Farms to Shandong Taipeng Intelligent Household Products Co. Objection to Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures [D.I. 2030].*

10. On February 20, 2025, Vitelli Foods, LLC filed the *Joinder and Reservation of Rights of Vitelli Foods, LLC to Shandong Taipeng Intelligent Household Products Co. Objection to Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for*



*Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 2031].

11. On February 20, 2025, Cicero 8148 LLC, Diba Real Estate Investments, LLC, Dorchester Realty, LLC, and Carson Southgate, LLC filed the *Certain Landlords' Reservation of Rights with Respect to Motion of Debtors for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 2037].

12. On February 20, 2025, Hybrid Promotions, LLC d/b/a Hybrid Apparel Air Waves, LLC filed the *Joinder to Prestige Patio's Opposition to Debtor's Motion for Entry of an Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 2040].

13. The Debtors also received informal comments from the Office of the United States Trustee (the “**U.S. Trustee**”) and from various landlords represented by Ballard Spahr, Allen Matkins, Frost Brown Todd, Barclay Damon and Kelley Drye.

14. In response to informal comments, the Debtors filed the *Notice of Revised Order (I) Setting a Bar Date for Filing Proofs of Claims for Pre-Closing Administrative Expense Claims Against the Debtors, (II) Establishing Pre-Closing Administrative Expense Claims Procedures, and (III) Granting Related Relief, Including Notice and Filing Procedures* [D.I. 2070] (the “**Revised Proposed Order**”) on February 24, 2025.



15. Additionally, as a result of arms-length discussions, the Debtors consensually resolved the Giftfree Objection.

16. On February 26, 2025, the Court held a hearing to consider the outstanding objections to the Procedures Motion. The Court overruled the objections and provided comments to the Revised Proposed Order (the “**Further Revised Proposed Order**”) at the hearing and instructed the parties to submit a proposed order under certification of counsel. A copy of the Further Revised Proposed Order (the “**Revised Proposed Order**”) is attached hereto as **Exhibit 1**.

17. For the convenience of the Court and all parties in interest, a redline of the Further Revised Proposed Order against the Revised Proposed Order is attached hereto as **Exhibit 2**.

WHEREFORE, the parties respectfully request that this Court enter the Proposed Order, substantially in the form attached as **Exhibit 1** hereto, approving the Stipulation.

*[Signature page follows]*



Dated: February 26, 2025  
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Casey B. Sawyer

Robert J. Dehney, Sr. (No. 3578)  
Andrew R. Remming (No. 5120)  
Daniel B. Butz (No. 4227)  
Sophie Rogers Churchill (No. 6905)  
Casey B. Sawyer (No. 7260)  
1201 N. Market Street, 16<sup>th</sup> Floor  
Wilmington, DE 19801  
Tel: (302) 658-9200  
rdehney@morrisnichols.com  
aremming@morrisnichols.com  
dbutz@morrisnichols.com  
srchurchill@morrisnichols.com  
csawyer@morrisnichols.com

-and-

DAVIS POLK & WARDWELL LLP

Brian M. Resnick (admitted *pro hac vice*)  
Adam L. Shpeen (admitted *pro hac vice*)  
Stephen D. Piraino (admitted *pro hac vice*)  
Ethan Stern (admitted *pro hac vice*)  
450 Lexington Avenue  
New York, NY 10017  
Tel.: (212) 450-4000  
brian.resnick@davispolk.com  
adam.shpeen@davispolk.com  
stephen.piraino@davispolk.com  
jonah.peppiatt@davispolk.com  
ethan.stern@davispolk.com

*Counsel to the Debtors and Debtors in Possession*